

**429.2 Appeal.**

1. The taxpayer shall have thirty days from the date of the notice of assessment to appeal the assessment to the director of revenue. Thereafter, the proceedings before the director of revenue shall conform to the provisions of [subsection 2](#) and [chapter 17A](#).

2. The following rules shall apply to the appeal proceedings in addition to those stated in [chapter 17A](#):

a. The department's assessment shall be presumed correct and the burden of proof shall be on the taxpayer with respect to all issues raised on appeal, including any challenge of the department's valuation.

b. The burden of proof must be carried by a preponderance of the evidence.

c. The director of revenue shall consider all evidence and witnesses offered by the taxpayer and the department, including but not limited to evidence relating to the proper valuation of the property involved.

d. The director of revenue shall make an independent determination of the value of the property based solely upon the director's review of the evidence presented.

e. Upon the request of a party, the director of revenue shall set the case for hearing within one year of the date of the request, unless for good cause shown, by application and ruling thereon after notice and not ex parte, the hearing date is continued by the director of revenue.

[C31, 35, §6982-d3; C39, §6982.3; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, §428.30; C81, §429.2]

[94 Acts, ch 1133, §9, 16; 99 Acts, ch 151, §44, 89; 2006 Acts, ch 1010, §109, 110; 2015 Acts, ch 109, §20, 75; 2016 Acts, ch 1128, §7, 16, 24](#)

Referred to in [§429.1](#)

2016 amendment to subsection 2, paragraph c, takes effect May 27, 2016, and applies retroactively to May 22, 2015; 2016 Acts, ch 1128, §16, 24

Subsection 2, paragraph c amended